

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition:** 45-002-02-1-5-00107  
**Petitioner:** Lloyd & Diann Sherwood  
**Respondent:** Department of Local Government Finance  
**Parcel:** 002-02-03-0233-0032  
**Assessment Year:** 2002

The Indiana Board of Tax Review (the Board) issues this determination in the above matter, and finds and concludes as follows:

### Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held. The Department of Local Government Finance (the DLGF) determined that the property tax assessment for the subject property is \$225,600 and notified the Petitioner on March 19, 2004.
2. The Petitioner filed a Form 139L on April 15, 2004.
3. The Board issued a notice of hearing to the parties dated October 7, 2004.
4. Special Master Michael Schultz held the hearing in Crown Point on November 10, 2004.

### Facts

5. The subject property is located at 16353 Jackson Street in Lowell.
6. The subject property is a single family 2 story dwelling with an integral garage.
7. The Special Master did not conduct an on-site visit of the property.
8. Assessed value of subject property as determined by the DLGF is:  
Land \$34,100    Improvements \$191,500    Total \$225,600.
9. Petitioner did not specify a requested assessed value.
10. Persons sworn as witnesses at the hearing:  
For Petitioner–Diann Sherwood, property owner,  
For Respondent–Jim Hemming, assessor/auditor.

## **Issue**

11. Summary of Petitioner's contentions in support of alleged error in assessment:
  - a) Reassessment figure for square footage is 3400 square feet. There have been no additions since the home was built. It should be around 2398 square feet. *Sherwood testimony; Petitioner Exhibit 2.*
  - b) The home should be identified as a 1½ story home, not a 2 story. *Id.*
  - c) There is no living space above the garage, only attic. *Id.*
  
12. Summary of Respondent's contentions in support of assessment:
  - a) This is a 1¾ story home. *Hemming testimony.*
  - b) Respondent offered to change the story height to 1¾ and to change the upper ¾ story area to 700 square feet. The change would result in a total value of \$203,300. *Hemming testimony; Respondent Exhibit 2.*

## **Record**

13. The official record for this matter is made up of the following:
  - a) The Petition,
  - b) The tape recording of the hearing labeled Lake Co. 598,
  - c) Exhibits:
    - Petitioner Exhibit 1–Order to verify participating in Informal Hearing and Notice of Assessment,
    - Petitioner Exhibit 2–Floor Plan of Danville Style Home,
    - Respondent Exhibit 1–Form 139L,
    - Respondent Exhibit 2–Subject Property Record Card,
    - Respondent Exhibit 3–Subject photos,
    - Respondent Exhibit 4–Comparable Property Record Card and photos,
    - Board Exhibit A–Form 139L,
    - Board Exhibit B–Notice of Hearing,
    - Board Exhibit C–Sign in Sheet,
  - d) These Findings and Conclusions.

### **Analysis and Conclusion**

14. At the hearing the parties agreed the total assessed value should be \$203,300 with the changes reflected on the new Property Record Card provided by Respondent Exhibit 2.
15. The agreement is a decision between these parties. The Board will accept their resolution of the dispute.

### **Final Determination**

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed.

ISSUED: \_\_\_\_\_

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Commissioner,  
Indiana Board of Tax Review

## **IMPORTANT NOTICE**

- Appeal Rights -

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.** You must name in the petition and in the petition's caption the persons who were parties to any proceeding that led to the agency action under Indiana Tax Court Rule 4(B)(2), Indiana Trial Rule 10(A), and Indiana Code §§ 4-21.5-5-7(b)(4), 6-1.1-15-5(b). The Tax Court Rules provide a sample petition for judicial review. The Indiana Tax Court Rules are available on the Internet at <http://www.in.gov/judiciary/rules/tax/index.html>. The Indiana Trial Rules are available on the Internet at [http://www.in.gov/judiciary/rules/trial\\_proc/index.html](http://www.in.gov/judiciary/rules/trial_proc/index.html). The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>.